information gathered from the internet about

Edwin Granville Bates

Inventor of several Numbering Machines

That are at the base of the following companies:

Bates Manufacturing Company
Bates Machine Company
Bates Numbering Machine Company

Roberts Numbering Machine Company

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THE TROW CITY DIRECTORY CO.'S

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Bauer & Muller (Louis Bauer & Julius Muller) 378

iam Brunner, N. Y. manager) 34 Gr ene Baughman Brothers (Richmond, Va., Oscar S. Grady, agent) 78 Warren

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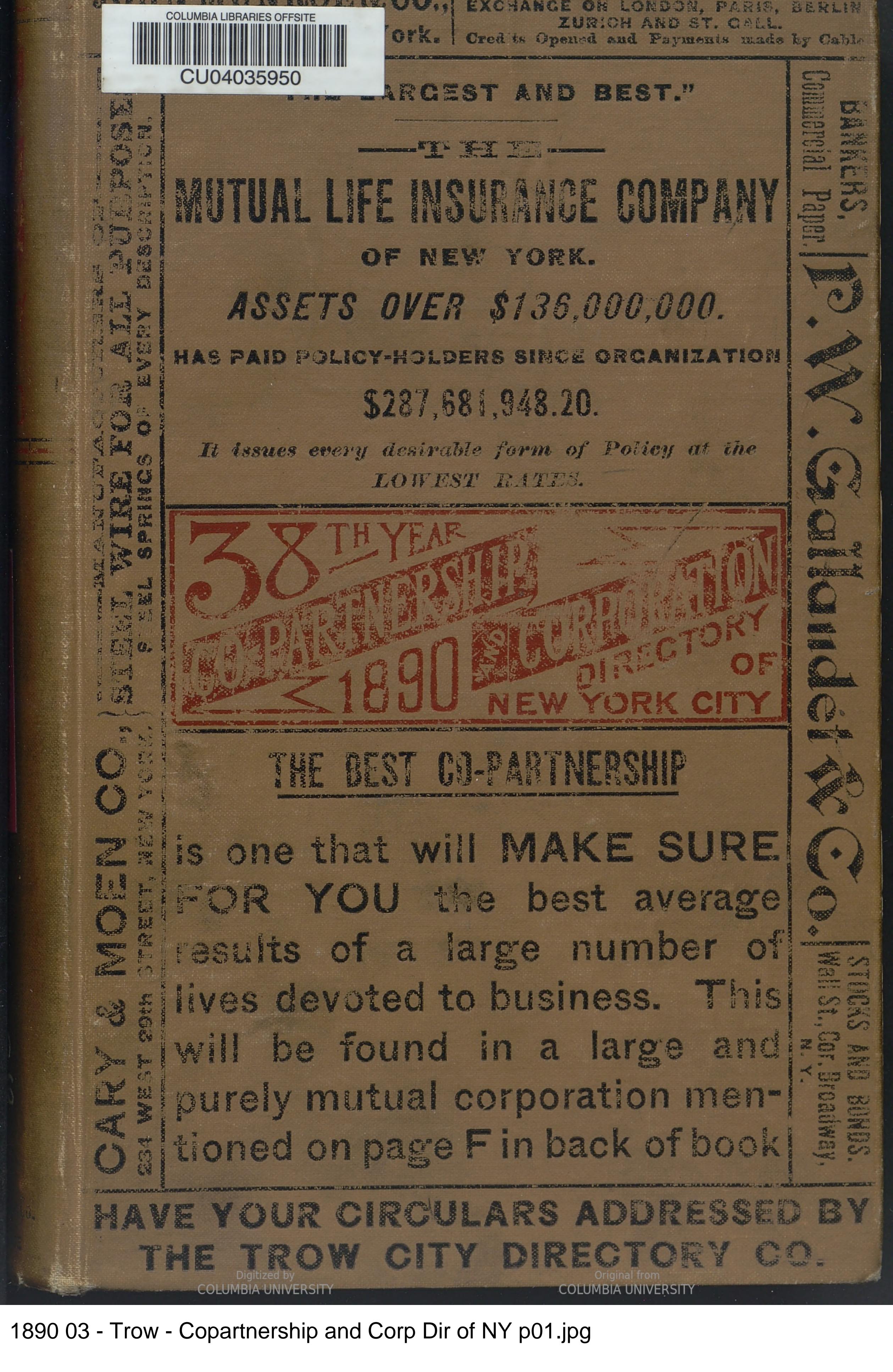
Basler & Bischoff (Louisa Basler & Henry J. Bis-

Bass B. C. & Co. (Benjamin C. Bass, no Co.) 83

Bassett George F. & Co. (George F. Bassett, Ed-

ward F. Anderson & Frederick H. Doremus)

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Bass) 106 Fulton

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Cortlandt
Bass & Sons (dissolved) 1414 Av. A.
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B. & Joseph P. Bassett) 562 B'way & 98 Crosby Bassett George F. & Co. (Edward F. Anderson & Frederick H. Doremus, only) 49 Barclay

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Batavia & N. Y. Wood Working Co. (Batavia,
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102 W. 81st

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Bates H. N., Machine Co. (Boston, Mass.)
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BEA

Baumann Rubber Co. (New Haven, Ct.) (repre-

Treas. Capital, \$25,000. Directors: Samuel Insull, John F. Randolph, Edwin G. Bates) 44 Broad Bates Martin jr. & Co. (Charles S. & C. Francis Bates, Lewis H. Rogers & John B. Lingg, only) 17 Washn pl. Bates A. J. & Co. (Andrew J. & Jerome E. Bates) 202 Church & 50 Thomas Bates C. J. & Co. (Charles J. Bates, no Co.) 126 Liberty Bates H. N. & Co. (dissolved) 126 Liberty Bates I. & Son (Isaac & George A. Bates) 66 South Bates Brothers (brokers) (Wells H. & De Witt C. Bates) 11 Wall Bates Brothers (pktbks.) (Athol, Mass.) (represented by James P. Bates) 519 B'way Bates Brothers (trucks) (no inf.) 436 West Bates & Bacon (Joseph M. Bates, only) 11 John Bates & Morse Advertising Agency (dissolved) 38 Park row Bateson & Dowd (Charles E Bateson & Joseph Dowd) 116 Franklin Batjer H. A. & Co. (Henry Batjer, Alfred Leeb & Ferdinand Hartwig, only) 20 Old sl. & 77 Water Batjer & Warnken (Frederick Batjer & Herman W. Warnken) 2201, 8th av. Batopilas Mining Co. (N. Y.) (George W. Quintard, Pres.; Hosmer B. Parsons, Treas.; Lyndon H. Stevens, Sec. Capital, \$9,000,000. Directors: George W. Quintard, Hosmer B. Parsons, Louis H. Scott, Lyndon H. Stevens, John N. Hayward, Edward V. Loew, Samuel Elliott, William F. Mattingly, James W. Quintard, Alexander R. Shepherd, Walter L. Frost, George Christal, Bentley D. Hasell) 29 B'way Batsford R. & Son (Richard & Henry E. Batsford) 178 B'way Batt M. & Co. (Morris Batt, no Co.) 339 Pearl Batt & Jaros (dissolved) 50 Howard Batt, Bonnell Co. (not inc.) (Charles F. Batt & Russell Bonnell) 36 Dey Batt, Bonnell & Thompson (dissolved) 36 Dey Battelle & Renwick (John G. Steenken, Edward J. Brockett, William C. Renwick & William J. Bennett, only) 163 Front Battelli E. & Co. (no inf.) 21 Centre Batterson & Eisele (James G. Batterson & John Eisele) 431, 11th av. Batterson, See & Eisele (dissolved) 431, 11th av. Battey & McCoy (dissolved) 69 Worth Battin & Co. (Sylvester S. jr. & John D. Battin) 3 Maiden la. Battista Brothers (Matthew & Raphael Battista) 411 W. 42d Bauch & Duberstein (Louis Bauch & Nathan Duberstein) 129 W. B'way Bauder Brothers (William & Arthur L. Bauder) 8 Fulton mkt Bauendahl H. & Co. (Anthony D. Holmes & estate of Henry Bauendahl) 76 Leonard Bauer Herman & Co. (dissolved) 482 Broome Bauer John F. & Co. (John F. & John M. Bauer) 1461, 3d av. Bauer Philip & Co. (Hamburg, Germany) (Henry Morrison jr., N. Y. manager) 19 Whitehall Bauer A. C. E. & Co. (Erich Bauer & Charles B. Luf, only) 108 Fulton Bauer & Co. (Frederick W. Bauer & George H. Eichler) 305 E. 38th Bauer & Duffy (Frances Bauer & Anna Duffy) 385, 8th av. Bauer & Lubking (Charles Bauer & Charles W. Lubking) 1489 Park av. Bauer & Marschheuser (dissolved) 224 E. 107th Bauer & Steiner (Jacob Bauer & Bertha Steiner) 178 Suffolk Bauer Brothers & Co. (San Francisco, Cal.) (George F. Jempson, agent) 54 Franklin Baugher, Kurtz & Stewart (Ltd.) (York, Pa.) (George E. Read, N. Y. manager) 61 Park row Baughman Stationery Co. (Richmond, Va.) (Oscar S. Grady, agent) 56 Reade Baum Charles S. & Co. (Charles S. Baum, no Co.) 104 Bleecker Baum Joseph & Co. (Joseph & John Baum) 307 E. 39th & 308 E. 40th Baum L. & Co. (Leopold Baum & Morris Gluckauf) 310 Church Baum M. C. & Co (dissolved) 163 E. 126th Baum Brothers (Lemuel & David Baum) 8 Chrystie Bauman H. & J. (Hyman & Joseph) 43 Walker Bauman & Bernheim (no inf.) 27 Lispenard Bauman & Sperling (Louis & David Bauman &

sented by Samuel Lautenbach) 51 Leonard Baumann J. & Brother (Jacob & Samuel Baumann) 1113, 3d av. Baumann, J. & S. (Jacob & Samuel) 171, 8th av. Baumann J. P. & Son (Julius P. & David K. P. Baumann) 48 Wooster Baumann L. & Co. (Leopold Baumann & William Bowman) 107 Av. A. Baumann S. & Brother (Samuel & Jacob Baumann) 235, 6th av. Baumann S. & Co. (Samuel and Jacob Bauman) 133, 8th av. Baumann Brothers (furniture) (Ludwig Baumann, only) 24 E. 14th & 23 E. 13th Baumann Brothers (grocers) (Albert & William Baumann) 16 Av. B. Baumann & Egeling (Charles R. Baumann & William A. Egeling) 240 South Baumann & Schleissner (Albert & Isaac Baumann & Lewis Schleissner) 3344, 3d av. Baumann & Stumpf (dissolved) 182 E. 119th Baumert B. (Caroline Baumert, only) 166 & 1710, 1st av. Baumert F. X. & Co. (Christina & Charles H. J. Baumert, only) 26 Av. A Baumgardner L. S. & Co. (Toledo, O.) (Harry G. White, agent) 84 W. B'way Baumgarten William & Co. (William & Emil Baumgarten & E. Spencer Hall) 321, 5th av. & 504 E. 74th Baur & Kocher (Eugene J. Baur & John H. Kocher) 33 John Baus Piano Co. (Jacob Doll, propr.) 402 E. 30th & E. 134th, c. Trinity av. Bausch & Lomb Optical Co. (Rochester, N. Y.) (Henry Fincke, N. Y., manager) 130 Fulton Baussmann & Jaeger (John Baussmann & Frederick W. Jaeger jr.) 653 Hudson Bavarian Lithographic Stone Co. (Pappenheim, Bavaria) (Henry Fensterer, N. Y. manager) 143 Worth Bavarian Star Brewing Co. (N. Y.) (Julius Stapff, Pres.; Charles Heidenheimer. Sec.; Valentine P. Snyder, Treas. Capital, \$1,000,000. Directors: Julius Stapff, Charles Heidenheimer, Valentine P. Snyder, George M. Hard, I. Dannenberg) 240 W. 18th & 255 W. 17th Baw & Pilzer (no inf.) r. 92 Att'y Bawer & Gleich (Herman Bawer & Louis Gleich) 141 Wooster Bawo & Dotter (Francis H. Bawo, Henry Witte & Gustav Otto, only) 30 Barclay Baxter Richard jr & Co. (Richard Baxter jr, no Co.) 45 B'way Baxter Wrecking Co. (John F. Baxter, propr.) 308 West Baxter J. & L. (Phila., Pa.) (V. Leon Mazzur, N. Y., manager) 621 B'way Baxter jr. & Burke (dissolved) 2580, 3d av. Baxter & Co. (Lewis T. Baxter & Oscar C. Selbach) 3 Union sq., W. Bay Line (Baltimore, Md.) (Howard V. Tompkins, agent) 287 B'way Bay Ridge & Sea Beach Ferry Co. (N. Y.) (Capital, \$10,000. Directors: Charles C. Protheroe, Irving S. Carmer, William O. Platt, James T. Nelson, Charles B. Lambert) 56 Wall Bay State Beneficiary Assn. (Westfield, Mass.) (John B. Powell, agent) 29 B'way Bay State Corset Co. (Springfield, Mass.) (Charles M. Adams, agent) 99 Franklin Bay State Shoe & Leather Co. (Mass.) (Charles E. Bigelow, Pres.; William C. Beecher, Sec.; Frederick A. Neergaard, Treas. Capital, \$400,000. Directors: Charles E. & Edwin W. Bigelow, Frederick A. Neergaard, John B. Colton, Thomas E. Hangood, William C. Beecher) 91 Chambers & 73 Reade Bayart-Parent Freres (Roubaix, France) (William H. Brown, agent) 60 White Bayaud & Stevens (Theodore W. Bayaud, only) 62 New Bayer Detective Agency (not inc.) (Etienne Bayer & Charles Z. Birnbaum) 234 B'way Bayer Brothers (furs) (Adolph & Charles Bayer) 99 Gold Bayer Brothers (pants) (dissolved) 29 Cath. Bayer & Scherbner (Charles Bayer & Paul Scherbner) 449 W. 41st Baylis Thomas & Co. (Redditch, Eng.) (Strauss, Sachs & Co., agents) 355 B'way Baylis & Co. (Abraham B. & William Baylis & Alfred R. Kimball) 44 Exch. pl. Bayliss & Bayliss (Benjamin H. & Lucien S. Bayliss) 170 B'way Bayne William & Co. (William & William jr. & Lawrence P. Bayne) 97 Front Bayne H. D. & Co. (Henry D. Bayne & Bernard Baumann Ludwig & Co. (Ludwig Baumann & Eekhout) 32 Nassau David Froehlich 512, 8th av. & 258, 6th Bazaar Glove Fitting Pattern Co. (Dumars & av.: Ludwig Baumann, David Froehlich & Bladworth, proprs.) 128 White Beaber & Steinberg (no inf.) 47 Bleecker

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WHOSE LAWS THEY WERE INCORPORATED; REGISTERED AND UNREGISTERED TRADE NAMES
AND PROPRIETORS THEREOF; ALSO FOREIGH FIRMS DOING BUSINESS IN NEW
YORK, WITH THE LOCATIONS OF
THEIR HOME OFFICES AND
THE NAMES OF THEIR NEW
YORK REPRESENTATIVES OR AGENTS.

FIFTIETH YEAR

MARCH, 1902.

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BAR Bartlett, Frazier & Co. (Chicago, Ill.) (Alfred T. Martin, N. Y. manager) 223 Produce Ex. & 7 New Bartlett, Hayward & Co. (Thomas J. Hayward & Edward L. Bartlett, only) 100 B'way Bartmer & Korn (George A. D. Bartmer & John Korn) 59 Rutgers Bartoli G. & Co. (Giuseppe Bartoli & Giuseppe Raffaelli) 215 E. 29th Barton Mfg. Co. (N. Y.) (Robert Wilday, Pres.; James Wilday, Sec. Capital, \$15,000. Directors: Robert & James & Kate & Robert P. Wilday) 338 B'way Barton & Co. (no inf.) 543 5th Barton & Guestier (Bordeaux, France) (E. La Montagne & Sons, agents) 45 Beaver Bartow Theo. & Sons (Maria L. Bartow & Henry P. Browning, only) 140 Nassau Bartram F. S. & C. B. (Ferdinand S. & Charles B.) 126 William Bartram Brothers (Joseph B. & Joseph Percy Bartram & Seth W. Fox) 62 Pearl Bartsch Herman, Printing House (T.N.) (refused) 87 Frankfort Baruch Hugo & Co. (Berlin, Germany) (Alexander Graus, N. Y. manager) 125 W. 37th Baruch H. & Son (Harris & Benjamin Baruch) 16 Av. A Barwest Coaster Brake Co. (N. J.) (Perley M. Berry, Pres.; Frank F. Weston, Sec. Capital, \$100,000; further inf. unattainable) 83 Chambers Barwise & Son (dissolved) 83 Water Barzellotti & Viani (Palmazio Barzellotti & Allessandro Viani) 1112 1st av. Barzilay & Kleeblatt (David J. Barzilay & Julius Kleeblatt) 167 Wooster Basch Brothers (Joseph & Samuel Basch) 67 Spring Basel Coffee (R.T.N.) (Abraham Borsuk & Osher Zirinsky) 143 Division Basha Tanuis & Son (Tanuis & Najeeb Basha) 6 Carlisle Bashlin Valve Co. (Warren, Pa.) (Benjamin F. Freeman, N. Y. manager) 177 B'way Baskin & Oseroff (David Baskin & Isaac Oseroff) 185 6th av. Bass Foundry & Machine Co. (Ft. Wayne, Ind.) (represented by F. Ruel Baldwin) 141 B'way Bass Paint Co. (N. Y.) (Albert R. Bass, Pres.; Benjamin C. Bass, Sec. Capital, \$20,000. Directors: Albert R. & Benjamin C. Bass, Allan Pendleton) 108 Fulton Bass E. & J. (Ephraim & Jacob) 610 B'way Bass, Ratcliff & Gretton (Ltd.) (Burton-on-Trent, Eng.) (Henry C. Langhaar, N. Y. manager) 58 Broad Bassemir John & Son (John E. & Harry E. Bassemir) 127 Worth Bassett George F. & Co. (Edward F. Anderson & Frederick H. Doremus, only) 49 Barclay & 52 Park pl. Bassett Jewelry Co. (Providence, R. I.) (represented by William E. Copeland) 37 Maiden la. Bassett Robert N., Co. (Derby, Ct.) (represented by Friend A. Russ, Pres.) 354 B'way Bassett William A. & Co. (no inf.) 150 Nassau Bassett Brothers (Edwin Barton Bassett & Joseph P. Bassett) 564 B'way Bassett & Co. (Andrew L. Bassett, no Co.) Pier 29 (new) E. R. Bassett & Sutphin (Charles F. Bassett & Joseph H. Sutphin) 45 Beekman Bassett & Williams (Edward M. Bassett & Edward H. Williams) 135 B'way Bassi & Mazza (dissolved) 202 Thompson Basso & Bernieri (Bartolomeo Basso & Lorenzo Bernieri) 89 Baxter Bastable & Carroll (Lawrence Bastable & William

J. Carroll) 277 5th av. Bastin, Merryfield & Co. (St. Gall, Switzerland) (Harry F. Barre, agent) 467 B'way Bastine & Co. (Andrew J. & Mary E. Bastine) 19 Warren Baszanger Jacques & Co. (London, Eng.) (Max Baszanger, agent) 108 Fulton Bataille A. & Co. (Achille Bataille & Charles J. Herson) 587 Hudson Batavia & N. Y. Wood Working Co. (Batavia, N. Y.) (represented by Henry J. Holmes) 101 W. 66th Batchelder & Lincoln Co. (Boston, Mass.) (Lionel E. Levy, N. Y. manager) 127 Duane Batcheller George C. & Co. (N. Y.) (George C. Batcheller, Pres.; Henry D. Miller, Sec. Capital, \$600,000. Directors: George C. Batcheller, Edward W. Russell, Henry D. Miller) 345 B'way Batcheller & Adee (George E. Batcheller George T. Adee) 45 Pine Batcheller & Co. (Frank W. Batcheller, no Co.) 168 Hudson

BATBatchelor & Stenson (George T. Batchelor & Samuel Stenson) 66 W. B'way Bateman & Miller (Charles E. Bateman & John Miller) 145 E. 23d Bateman & Miller Co. (dissolved) 145 E. 23d Bates C. F., Co. (N. Y.) (Charles G. Pratt, Pres.; Thomas H. Barrington, Sec.; Lewis H. Rogers, Treas. Capital, \$100,000. Directors: Charles G. Pratt, Thomas H. Barrington, Lewis H. Rogers, James E. Walsh) 215 W. End av. Bates Charles Austin, Co. (N. Y.) (Charles Austin Bates, Pres.; Henry V. Brandenburg, Sec. Capital, \$50,000. Directors: Charles Austin Bates, Henry V. Brandenburg) 132 Nassau Bates Louis A., Co. (N. Y.) (Louis A. Bates, Pres.; Clarence D. Bowman, Sec.. Capital. \$10,000. Directors: Louis A. Bates, Clarence D. Bowman, George G. Sands) 739, 6th av. Bates Machine Co. (engines) (Ill.) (Joseph Winterbotham, Pres.; W. O. Bates, Sec. Capital, \$500,000; further inf. unattainable) 253 B'way Bates Machine Co. (machines) (N. J.) (Edwin G. Bates, Pres.; Charles Spielmann, Sec.; Henry C. Ware, Treas. Capital, \$100,000. Directors: J. H. Wright, John T. Underwood, Henry C. Ware, Charles Spielmann, Edwin G. Bates) 346 B'way Bates Mfg. Co. (machines) (N. Y.) (William E. Gilmore, Pres.: John F. Randolph, Sec. Capital, \$25,000. Directors: William E. Gilmore, John F. Randolph, Samuel Insull) 135, 5th av. Bates Mfg. Co. (sheetings) (Lewiston, Me.) (Bliss, Fabyan & Co., agents) 34 Thomas Bates Martin jr. & Co. (Charles S. & C. Francis Bates & Lewis H. Rogers, only) 27 Washn. pl. Bates Pub. Co. (N. Y.) (Charles Austin Bates, Pres.: Henry V. Brandenburg, Sec. tal, \$25,000. Directors: Charles Austin Bates, Henry V. Brandenburg) 132 Nassau Bates Realty Co. (N. Y.) (Charles A. Bates, Pres.; Henry V. Brandenburg, Sec. Capital, \$125,000. Directors: Charles A. Bates, Henry V. Brandenburg, George Ethridge) 6 Wall Bates W. A., Mfg. Co. (consolidated with Am. Can Co., which see) 11 B'way Bates A. J. & Co. (Andrew J. & Jerome E. Bates) 202 Church & 50 Thomas Bates C. F. & Co. (Charles F. Bates & Isidore Grossman) 801 B'way Bates L. L. & Co. (Boston, Mass.) (John M. Mossman, agent) 72 Maiden la. Bates Brothers Co. (Athol, Mass.) (William Barnett. N. Y. manager) 554 B'way Bates & Foulke (Charles S. Bates & John B. Foulke) 462 Hudson Bates & Murray (Tacoma, Washn.) (represented by Bradford A. Bullock) 220 B'way Bates & Rossire (dissolved) 477 Broome Bateson & Dowd (Charles E. Bateson & Joseph Dowd) 78 Franklin

Bathgate Av. Tea & Coffee Co. (R.T.N.) (William R. Burke) E. 181st c Bathgate av.

Bathrick Mailing Co. (R.T.N.) (Lewis E. Bathrick) 25 E. 14th

Batjer & Co. (Henry Batjer, Alfred Leeb, Ferdinand Hartwig & Louis Nova) 45 B'way Batnick & Scheffer (Benjamin Batnick & Samuel S. Scheffer) 1055 Park av.

Batopilas Mining Co. (N. Y.) (George W. Quintard. Pres.; Lyndon H. Stevens, Sec.; Hosmer B. Parsons, Treas. Capital, \$9,000,000. Directors: George W. Quintard, Hosmer B. Parsons, Louis H. Scott, Lyndon H. Stevens, N. F. Palmer, Edward V. Loew, Samuel Elliott, William F. Muttingly, Alexander R. Shepherd, George Christall, Henry E. Howland, Frederick A. Libbey, James H. Breslin) 29

B'way Batsford & Son (dissolved) 176 B'way Batt Simon & Co. (Simon Batt, no Co.) 47 Murray

Batt, Gunst & Esberg (dissolved) 47 Murray Battalia Leo H. & Co. (no inf.) Park av. n E. 130th

Battelle & Renwick (N. Y.) (John G. Steenken, Pres.; William J. Bennett, Sec.; E. J. Brock-Treas. Capital, \$250,000. Directors: ett, William J. Bennett, John C. Steenken, E. J. Brockett, William C. Renwick, G. W. Steenken) 163 Front

Hurd & Co. (Eugene Battelle & Battelle, Charles R. Hurd, no Co.) 55 Worth Battelli & Cannava (Antonio Battelli & John Cannava) 234 Washn.

Batten George & Co. (George Batten & William H. Johns) 38 Park row

Batten, Harrison & McMaster (Joseph Z. Batten, Joseph D. Harrison & Charles A. Mc-Master) 51 Franklin

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FIFTY-SECOND YEAR

TIVES OR AGENTS.

MARCH, 1904.

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Cor. Cortlandt St.

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Batavia Carriage Wheel Co. (no inf.) 50 B'way Batavia & N. Y. Wood Working Co. (Batavia, N. Y.) (represented by Frank S. Bosworth) 949 B'way

Batchelder & Lincoln Co. (Boston, Mass.) (Joseph L. Hitz, N. Y. manager) 127 Duane

Batcheller George C. & Co. (N. Y.) (George C. Batcheller, Pres.; Henry D. Miller, Sec. Capital, \$600,000. Directors: George C. Batcheller, Edward W. Russell, Henry D. Miller) 345 B'way

Batcheller Importing Co. (R.T.N.) (George C. Batcheller, Edward W. Russell & Carlton S. Welch) 343 B'way

Batcheller Pneumatic Tube Co. (W. Va.) (John E. Milholland, Pres.; George J. Murray, Sec. Capital, \$2,000,000. Directors: John E. Milholland, J. F. Montignani, C. T. Horrop, B. C. Batcheller, William J. Kelly) 52 B'way

Batcheller & Adee (George E. Batcheller & George T. Adee) 45 Pine

Batchelor W. A. & Co. (dissolved) 29 W. 8th Bateman & Miller (Charles E. Bateman & John Miller) 145 E. 23d

Bates Advertising Co. (N. Y.) (Charles Austin Bates, Pres.; Converse D. Marsh, Sec. Capital, \$500,000. Directors: Charles Austin Bates, Henry V. Brandenburg, Converse D. Marsh, Royal S. Woods) 182 William

Bates C. F., Co. (N. Y.) (Thomas H. Barrington, Pres.; Lewis H. Rogers, Treas. Capital, \$100,-000. Directors: Thomas H. Barrington, Lewis H. Rogers, James E. Walsh, James Burns) 215 W. End av.

Bates Louis A., Co. (R.T.N.) (John W. Ferrier) 739, 6th av.

Bates M. (Richard H. Thierfeldt, only) 140 W. 23d

Bates Machine Co. (engines) (Joliet, Ill.) (Armstrong Engineering Co., 150 Nassau & A. D. Granger Co., 95 Liberty, agents)

Bates Machine Co. (machines) (N. J.) (Edwin G. Bates, Pres.; Benjamin B. Conrad, Sec.; Henry C. Ware, Treas. Capital, \$100,000. Directors: Edwin G. Bates, Benjamin B. Conrad, Henry C. Ware, John T. Underwood, J. H. Wright) 346 B'way

Bates Mfg. Co. (machines) (N. Y.) (William E. Gilmore, Pres.; John F. Randolph, Sec. Capital, \$25,000. Directors: William E. Gilmore, John F. Randolph, Samuel Insull) 83 Cnambers

Bates Mfg. Co. (sheetings) (Lewiston, Me.) (Bliss, Fabyan & Co., agents) 34 Thomas

Bates Martin Jr. & Co. (Charles S. & C. Francis Bates & Lewis H. Rogers, only) 25 Washn. pl. Bates Realty Co. (N. Y.) (Charles A. Bates, Pres.; Henry V. Brandenburg, Sec. Capital, \$125,000. Directors: Charles A. Bates, Henry V. Brandenburg, S. M. Crombie) 6 Wall

Bates A. J. & Co. (Andrew J. & Jerome E. Bates) 202 Church & 50 Thomas

Bates C. F. & Co. (Charles F. Bates & Isidor Grossman) 805 B'way

Bates L. L. & Co. (Boston, Mass.) (John M. Mossman, agent) 72 Maiden la.
Bates Brothers Co. (Athol, Mass.) (William Bar-

nett, N. Y. manager) 621 B'way
Bates & Bacon (Attleboro, Mass.) (represented
by Henry R. Middlebrook) 11 Maiden la.

Bates & Beattle (dissolved) 45 Liberty
Bates-Arnold Co. (N. Y.) (Capital, \$1,000. Directors: B. B. Bates, F. G. Arnold, O. Toffler,
further inf. unattainable) no address

Bateson & Dowd (Charles E. Bateson & Joseph Dowd) 78 Franklin

Bathgate Av. Tea & Coffee Co. (dissolved) 2153 Bathgate av.

Bathrick Mailing Co. (R.T.N.) (Bertha C. Bathrick) 3 W. 13th & 25 E. 14th

Batjer & Co. (Henry Batjer, Alfred Leeb & Louis Nova) 45 B'way

Batnick & Scheffer (Benjamin Batnick & Samuel

Batnick & Scheffer (Benjamin Batnick & Samuel S. Scheffer) 1055 Park av.

Batopilas Mining Co. (N. Y.) (George W. Quintard, Pres.; Lyndon H. Stevens, Sec.; Hosmer B. Parsons, Treas, Capital, \$9,000,000. Direc-

tors: George W. Quintard, Edward V. Loew, Enrique C. Creel, Hosmer B. Parsons, N. F. Palmer, George Christall, Henry E. Howland, Samuel Elliott, William F. Mattingly, Louis H. Scott, James H. Breslin, Lyndon H. Stevens, A. R. Shepherd jr.) 45 B'way

Batschari & Co. (no inf.) 50 B'way

Batt Simon & Co. (Simon Batt, no Co.) 47 Mur-

Battelle & Renwick (N. Y.) (John G. Steenken, Pres.; William J. Bennett, Sec.; Edward J. Brockett, Treas. Capital, \$250,000. Directors: William J. Bennett, John G. & G. W. Steenken, Edward J. Brockett, William C. Renwick) 163 Front

Battelle, Hurd & Co. (Eugene Battelle & Charles R. Hurd, no Co.) 53 Worth

Battelli & Cannava (Angelo Batelli & Giovanni Cannava) 232 Washn.

Batten George & Co. (George Batten, William H. Johns & Roger T. Dodd) 38 Park row

Batten, Gross & Co. (Joseph Z. Batten, Frank Gross, Joseph D. Harrison & James L. Thayer) 22 White

Batterman & Seggie (Christopher H. Batterman & William Seggie jr.) 2038 Amsterdam av.

Batterson & Eisele (N. Y.) (John Eisele, Pres.; Henry R. Wright, Treas.; Lucien P. Druck, Sec. Capital, \$200,000. Directors: John Eisele, James G. Batterson, W. B. Beach, Henry R. Wright, Lucien P. Druck) 431, 11th av.

Battery Place Realty Co. (N. Y.) (William H. Chesebrough, Pres.; John M. Stoddard, Sec.; Oakleigh Thorne, Treas. Capital, \$850,000. Directors: William H. & Robert A. Chesebrough, Oakleigh Thorne, William G. Park, John M. Stoddard, George P. Messervy, G. Howard Davison) 135 B'way

Battey W. J. & Co. (William J. Battey, Frank T. Trull & Thomas L. Foulkes) 72 Leonard

Battie W. W. & Co. (William W. Battie, no Co.)
Produce Ex. E 4
Battin & Co. (John D. Battin, no Co.) 33 Union

sq. W.
Battinelli & Campolongo (Aniello Battinelli & Giuseppe Campolongo) 8 Spring

Battista Brothers (Domenico Battista, only) 409 W. 42d

Battista & Inglima (Vincenzo Battista & Gaetano Inglima) 62 Av. A

Battles Heve & Harrison (Frank Battles George

Battles, Heye & Harrison (Frank Battles, George G. Heye & Hugh H. Harrison) 52 B'way

Bauchelle Mfg. Co. (N. J.) (John M. Bauchelle, Pres.; William M. Bauchelle, Sec. Capital, \$100,000. Directors: John M. & William M. Bauchelle, Jasper C. Winn) 76 Park pl.

Bauden Co. (N. Y.) (Capital, \$250,000. Directors: John J. Banigan, Bertis L. Arbream; further inf. unattainable) no address

Bauendahl H. & Co. (Alfred Roelker & Anthony D. Holmes:—special partners, Marie Wachs & Thekla Kerler, Karlsruhe, Germany & Ferdinand Koch, Cologne, Germany, each, \$50,000; terminates 31st Dec., 1908) 61 Worth

Bauer Michael (Michael Kaesbauer, only) 2079, 8th av.

Bauer Philip & Co. (Hamburg, Germany) (P. R. Dreyer Co., agents) 68 Broad Bauer H. J. & Co. (Henry J. & John M. Bauer)

677 Melrose av. Bauer Brothers (Charles & Jacob Bauer) 1489

Park av.
Bauer & Black (Chicago, Ill.) (Hial S. Edgerly,
N. Y. manager) 67 Fulton

Bauer & Doctor (Charles G. Bauer & Louis Doctor) 247 Bowery

Bauer Brothers & Co. (San Francisco, Cal.) (William G. Happy, agent) 43 Leonard Bauer's Charles, Son & Co. (Phila., Pa.) (Francis

X. O'Donnell, agent) 621 B'way
Bauer's Exchange (R.T.N.) (Merigold & Benedict) 33 Union sq. W.

Bauerdorf & Wollins (dissolved) 373 B'way
Bauerman-Weller Co. (dissolved) 823, 6th av.
Bauersfeld Brothers (Max & Paul Bauersfeld) 207

Lewis
Baum Mike & Co. (Mike Baum & Michael
Schiff) 20 Waverley pl.

Baum L. & Co. (Leopold Baum & Isaac Neu-hauser) 310 Church
Baum L. & D. (Lemuel & David) 987 Madison av.
Baum M. J. & Co. (Oklahoma, O. Ter.) (David

Baum M. J. & Co. (Oklahoma, O. Ter.) (David R. Heine, N. Y. manager) 74 Grand Baum Brothers (pawnbrokers) (Jacob & Herman

Baum) 186 Bowery
Baum Brothers (real estate) (Lemuel & David
Baum) 8 Chrystie

Baum & Medicus (Harry H. Baum & Jacob J. Medicus) 119 Fulton

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THE TROW

(FORMERLY WILSON'S)

Copartnership & Corporation

DIRECTORY

OF THE

Boroughs of Manhattan and the Bronx city of New York

GIVING THE PARTNERS AND SPECIAL PARTNERS OF EACH FIRM; THE OFFICERS, CAPITAL AND DIRECTORS OF THE BANKS, BUSINESS AND MANUFACTURING CORPORATIONS AND INSURANCE COMPANIES, AND THE STATE UNDER WHOSE LAWS THEY WERE INCORPORATED; REGISTERED AND UNREGISTERED TRADE NAMES AND PROPRIETORS THEREOF; ALSO FOREIGN FIRMS DOING BUSINESS IN NEW YORK, WITH THE LOCATIONS OF THEIR HOME OFFICES AND THE NAMES OF THEIR NEW YORK REPRESENTATIVES OR AGENTS.

FIFTY-FOURTH YEAR

MARCH, 1906.

PUBLISHED BY

TROW DIRECTORY, PRINTING & BOOKBINDING CO.
(Member of the Association of American Directory Publishers)

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PRICE TEN DOLLARS.

WITH TEN MONTHLY SUPPLEMENTS.

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 \mathbf{BAT}

Bateman & Miller (Charles E. Bateman & John

Bates Advertising Co. (N. Y.) (Converse D.

Marsh, Pres.; C. R. Woods jr., Sec. Capital,

\$500,000. Directors: Converse D. Marsh, C.

Miller) 145 E. 23d

R. Woods jr.) 182 William

 \mathbf{BAS} Bass O. & Co. (no inf.) 42 B'way Bass V. & Co. (Turin, Italy) (Shipley & Blauvelt, agents) 621 B'way R. 516 Bass Brothers (Herman & Rudolph Bass) 103 Reade Bass & Bangel (dissolved) 65 E. 8th Bass & Co. (Pensacola, Fla.) (LeRoy L. Jay, buyer) 47 Lispenard Bass, Ratcliff & Gretton (Ltd.) (Burton-on-Trent, Eng.) (Henry C. Langhaar, N. Y. manager) 72 Warren Basseches & Tepper (Morris Basseches & George Tepper) 2 Spring Bassemir John & Son (Harry E. Bassemir, only) 125 Worth Bassett Furniture Co. (Bassett, Va.) (Isse Koch & Co., agents) 428 Lex. av. Bassett George F. & Co. (Edward F. Anderson & Frederick H. Doremus, only) 49 Barclay & 52 Park pl. Bassett Jewelry Co. (Providence, R. I.) (represented by William E. Copeland) 37 Maiden la. R. 36 Bassett Robert N., Co. (Derby, Ct.) (represented by Friend A. Russ, Pres.) 396 B'way Bassett & Co. (Andrew L. Bassett, no Co.) Pier 29 (new) E. R. Bassett & Sutphin (Charles F. Bassett & Joseph H. Sutphin) 45 Beekman Bassett & Thompson (dissolved) 135 B'way Bassett, McNab & Co. (Phila., Pa.) (Frederick W. Sandquist, N. Y. manager) 874 B'way R. 905 Bassett, Thompson & Gilpatric (Edward M. Bassett, Wilson W. Thompson & Walter H. Gilpatric) 277 B'way R. 1708 Bassett-Seggermann Co. (N. Y.) (William R. Bassett, Pres.; Frederick K. Seggermann, Sec. Capital, \$5,000. Directors: William R. Bassett, Frederick K. Seggermann, Walter M. Bennet) 93 Wall R. 206 Bassford Realty Co. (dissolved) 627 E. 138th Bassinger Mfg. Co. (R.T.N.) (Clara P. Bassinger) 150 Nassau R. 927 Basso & Bernieri (Bartolomeo Basso & Lorenzo Bernieri) 89 Baxter Bassoff & Chapman (dissolved) 218 Broome Bastable & Carroll (dissolved) 277, 5th av. Bastable & Co. (Lawrence Bastable & Andrew G. Sjogren) 297, 5th av. Bastian Brothers (Rochester, N. Y.) (Bernard M. Moore, N. Y. manager) 150 Nassau R. 1804 Bastide & Co. (Marguerite Bastide & Edward · Blondet) 574 Lex. av. Bastine & Co. (Andrew J. & Mary E. Bastine) 19 Warren Baswitz Kapok Life Preserver Co. (N. Y.) (Emil Taussig, Pres.; Edgar H. Rosenstock, Sec. Capital, \$50,000. Directors: Emil Taussig. Moses M. Marcuse, Edgar H. Rosenstock) 9 E. 59th Baszanger Jacques & Co. (London, Eng.) (Edwin N. Wolf, N. Y. manager) 108 Fulton R. 911 Bataille A. & Co. (Achille Bataille & John Brown) 587 Hudson Batavia Preserving Co. (Middleport, N. Y.) (Charles Dimmock, N. Y. manager) 105 Hudson R. 306 Batavia Realty & Construction Co. (N. Y.) (James Brisbane, Pres.; Cornelius S. Pinkney, Capital, \$50,000. Directors: James & Sec. George Brisbane, Cornelius S. Pinkney, James F. Oliver, Albert Holbrook) 320 B'way R. 310 Batavia Sea & Fire Ins. Co. (Ltd.) (Batavia, Java) (Walker & Hughes, agents) 79 Wall R. 1105 Batavia & N. Y. Woodworking Co. (Batavia, N. Y.) (represented by Frank S. Bosworth) 949 B'way R. 1612 & 101 E. 125th Batchelder & Lincoln Co. (Boston, Mass.) (B. & L. Factories, agents) 144 Duane Batchelder's Restaurant Co. (R.T.N.) (Ivers J. Batchelder) 275 G'wich Batcheller George C. & Co. (N. Y.) (George C. Batcheller, Pres.; William H. Batcheller, Sec. Capital, \$600,000. Directors: George C. & William H. Batcheller, Edward W. Russell) 345 B'way Batcheller Importing Co. (R.T.N.) (George C. Batcheller, Edward W. Russell & Carlton S. Welch) 343 B'way Batcheller Pneumatic Tube Co. (W. Va.) (John E. Milholland, Pres.; George J. Murray, Sec. Capital, \$2,000.000. Directors: John E. Milholland, John F. Montignani, Charles T. Hor-

52 B'way R. 209

38 Broad

Batcheller & Adee (dissolved) 45 Pine R. 54

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Bates C. F., Co. (N. Y.) (Thomas H. Barrington, Pres.; Lewis H. Rogers, Sec. Capital, \$100,000. Directors: Thomas H. Barrington, Lewis H. Rogers, James E. Walsh, James Burns) 215 W. End av. Bates Louis A., Co. (R.T.N.) (John W. Ferrier) 739, 6th av. Bates Machine Co. (engines) (Joliet, Ill.) (A. D. Granger Co., agents) 95 Liberty R. 1202 Bates Machine Co. (machines) (N. J.) (Edwin G. Bates, Pres.; Benjamin B. Conrad, Sec. Capital, \$100,000. Directors: Edwin G. Bates. Benjamin B. Conrad, Alexander Gordon, John T. Underwood) 346 B'way R. 1239 Bates Mfg. Co. (machines) (N. Y.) (William E. Gilmore, Pres.; John F. Randolph, Treas.; Alphonse Westee, Sec. Capital, \$25,000. Directors: William E. Gilmore, John F. Randolph, Alphonse Westee) 31 Union sq. W., R. 400 Bates Mfg. Co. (sheetings) (Lewiston, Me.) (Bliss, Fabyan & Co., agents) 34 Thomas Bates Martin jr. & Co. (N. Y.) (C. Francis Bates, Pres.; Lewis H. Rogers, Sec. Capital, \$150,-000. Directors: C. Francis Bates, Lewis H. Rogers, Franklin A. Smith) 25 Washn. pl. Bates Street Shirt Co. (Lewiston, Me.) (William F. Mohan, N. Y. manager) 31 Union sq. W., R. 1101 Bates A. J. & Co. (N. Y.) (Andrew J. Bates, Pres.; Joseph H. Courtenay, Sec.; Edgar A. Bates, Treas. Capital, \$400,000. Directors: Andrew J. & Edgar A. Bates, Joseph H. Courtenay, David J. Allen, William H. Button) 176 Duane Bates C. F. & Co. (Charles F. Bates & Isidor Grossman) 805 B'way Bates J. E. & Co. (Jerome E. & Leonard W. Bates) 202 Church Bates Brothers Co. (Athol, Mass.) (Maxwell Kanzel, agent) 487 B'way R. 511 Bates Brothers Real Estate Co. (N. Y.) (William P. Dixon, Pres.; Lewis H. Rogers, Sec. Capital, \$365,000. Directors: C. Francis Bates. George H. Newhall, Jonathan Bates, William P. Dixon) 25 Washn, pl. Bates & Bacon (Attleboro, Mass.) (represented by Henry R. Middlebrook) 11 Maiden la. R. 1406 Bates & Neilson (dissolved) 42 B'way Bates & Roberts (Benjamin L. M. Bates & Louis P. Roberts) 112 Park av. Bateson & Dowd (Charles E. Bateson & Joseph Dowd) 78 Franklin Batesville Novelty Co. (no inf.) 428 Lex. av. Bath Iron Works (Ltd.) (Bath, Me.) (William I. Babcock, N. Y. manager) 8 Bridge R. 1018 Bath Portland Cement Co. (Bath, Pa.) (represented by Benjamin F. Stradley, 2d V.-Pres.) 1123 B'way R. 715 Bathgate Real Estate Exchange (dissolved) E. 174th c. Bathgate av. Bathrick Mailing Co. (R.T.N.) (Bertha C. Bathrick) 4 W. 14th & 3 W. 13th Batjer & Co. (Henry Batjer, Alfred Leeb & Louis Nova) 45 B'way Batnick & Scheffer (Benjamin Batnick & Samuel S. Scheffer) 1055 Park av. Batopilas Mining Co. (N. Y.) (George W. Quintard, Pres.; Lyndon H. Stevens, Sec.; Hosmer B. Parsons, Treas. Capital, \$9,000,000. Directors: George W. Quintard, Edward V. Loew, Enrique C. Creel, Hosmer B. Parsons, N. F. Palmer, Francis D. Merchant, Henry E. Howland, Samuel Elliott, William F. Mattingly, Louis H. Scott, James H. Breslin, Lyndon H. Stevens, A. R. Shepherd jr.) 45 B'way R. 212 Batt Simon & Co. (N. Y.) (Simon Batt, Pres.; George F. Huber, Sec.; Jesse R. Batt, Treas. Capital, \$100,000. Directors: Simon & Clarence S. & Jesse R. Batt, George F. Huber) 332 Canal Batt G. M. & Co. (dissolved) 97 Wooster Batt & Cohn (George M. Batt & Samuel Cohn) 97 Wooster Battalia Leo H. & Co. (Bailey Piano Co. only) Canal pl. c. E. 138th Battelle & Renwick (N. Y.) (John G. Steenken, Pres.; William J. Bennett, Sec.; Edward J. Brockett, Treas. Capital, \$250,000. Directors; rop. Birney C. Batcheller, William J. Kelly) William J. Bennett, John G. & G. W. Steenken, Edward J. Brockett, William C. Renwick) Batcheller, Adee & Rawlins (George E. Batchel-163 Front Battelle, Hurd & Co. (Eugene Battelle & Charles ler, George T. Adee & Herbert N. Rawlins) R. Hurd, no Co.) 817 B way PRINCETON UNIVERSITY

Tucker & Altschul New

Tucker & Altschul have established a commercial stationery and printing business at 321 Lafayette street, New York, and formally opened their attractive store on Saturday, November 12th. The members of the firm were formerly engaged in the fibre, folding and corrugated box business, and are continuing these lines, as well as a paper and twine department.

Stationers Enjoy Thanksgiving Dinner

The Stationers' Association of New York met for its regular monthly gathering on Monday, November 21, at the Drug and Chemical Club, and, in keeping with the season, enjoyed a Thanksgiving dinner of turkey, cranberry sauce and all the etceteras. The meeting was well attended, more than 125

being present.

During the business session Charles A. Lent brought up the question of the proposed national budget, urging that the association go on record as favoring it, and lending its influence to the movement for its establishment. Mr. Lent told of the Budget Guard which is being formed by the National Budget Committee and through which it is hoped to enlist the business men of the country in behalf of the movement. Mr. Lent is the representative for the stationery trade on the Budget Guard Committee.

As a result of Mr. Lent's presentation, the association adopted the following

resolution:

"Whereas, There must be a reduction of Federal taxation to permit a revival of business and return of prosperity;

"There can be no reduction of taxation until there is a substantial reduction of government expenditures:

"There can be no sufficient reduction in government expenditures without the general adoption of a national budget...

"Resolved, That the Stationers' Association of New York in regular meeting November 21, 1921, strongly endorses the plan of a national budget as outlined by General Charles G. Dawes, head of the Business Department of the Government, and pledges its influence toward accomplishing the desired purpose.

"Further. That this association shall seek instruction from the National Budget Committee as to the best method for rendering all assistance within its power."

President Franke reported on the formation of the retailers' group organization in New York, further information concerning which appears in another column. Edward Gash reported on the plans for the annual banquet.

The speaker of the evening was A. J. Schmidt, president of the Consolidated Stamp Company and chairman of the finance committee of the International Association of Stamp Manufacturers. He spoke on the making of a rubber stamp, illustrating his talk with specimens of the stamp in various stages of development. His talk demonstrated the amount of time and trouble required in making a stamp and he made a plea for better business methods in handling rubber stamps. Full of sound business sense and lightened by a native wit which kept his hearers in almost constant laughter, Mr Schmidt's talk made a decided hit.

President Franke reported the appointment of the following committees: Entertainment — Edward Gash, George B. Hurd & Company, chairman; J Thomas Hill, Corlies, Macy & Company; Harry Rogers, Wilbur & Hastings; Harry Shipman, Eberhard Faber; J. M. Campbell, Wilson-Jones Loose Leaf Company; Charles D. Brewer, H. K. Brewer Company.

Membership — Fred Tilton, Boorum & Pease Company, chairman; A. Langstadter, A. Langstadter Company; William E. Ward, John Ward & Son; William C. Siegert, W. C. Siegert Company; Joseph Kirch, Yawman & Erbe Manufacturing Company; Charle Krickel, National Blank Book Company; A. C. Shearman, Irving-Pitt Manufacturing Company; Harry L. Erny, Hunt Pen Company; J. M. Campbell, Wilson-Jones Loose Leaf Company; Van Brunt Tandy, Van Brunt Tandy Company; Eugene Tower, Jr., E. H. Tower Company; J. H. Collins, W. Reid Gould; J. J. O'Brien, J. J. O'Brien & Son.

Engraving, Printing and Lithographing—Charles Brewer, H. K. Brewer Company, chairman; H. M. Hanfling, Merritt & Hanfling; R. E. Noble, Noble Engraving Company; Harry Rogers, Wilbur & Hastings; Charles A. Len, Brown, Lent & Pett; J. J. O'Brien, J. J. O'Brien & Son.

Office Commodities — Joseph J. Kilbourn, L. A. Biglow Company, chairman; J. Austin Hanau, Fielder & Hanau; Victor J. Levy, A. Langstadter Company; N. Garbaden, Styles & Cash; A. A. Ryan, Smith & Thompson; Eugene Tower, Jr., E. H. Tower Company.

Blank Book and Loose Leaf — W. A. Stein, John Ward & Son; Fred Tilton, Boorum & Pease Company; Theodore H. Bailey, William Mann & Company; J. M. Collins, W. Reid Gould.

Paper — C. Hercey Lent, Boorum & Pease Company, chairman; Clarence Smith, Smith & Thompson; Harry W. Rogers, Wilbur & Hastings; William E. Ward, John Ward & Son.

Budget — William E. Ward, John Ward & Son; William C. Siegert, W. C. Siegert Company.

Auditing — William E. Ward, John Ward & Son; J. Thomas Hill, Corlies, Macv & Company; Joseph J. Kilbourn, L. A. Bigelow Company.

Annual Banquet February 6th

Plans for the annual banquet of the Stationers' Association of New York are rapidly taking form. It has been decided to hold this big social event of the season on February 6, instead of on February 3, as had been tentatively arranged, in order that President J. Ogden Pierson, of the National Association of Stationers and Manufacturers, can be present, as he will be in New York on that date. Edward Gash, chairman of the entertainment committee, is arranging to secure another prominent speaker, who will probably have as his subject the armament conference. As an economy measure the banquet will be held at the Hotel Astor, instead of at the Biltmore as in recent years. The committee feels that the change will meet with much favor at this time and no effort will be spared in bringing the program of speakers and entertainers to a higher standard than ever before.

New York Retailers Group to Be Organized Soon

Formation of a New York City local association of retail stationers, which has been under active consideration for some time, promises to materialize during the present month. The direct stimulus to the new group is the organization of the Middle Atlantic Retail Stationers' Association, of which this will be an affiliation and with which it will work hand in hand for the solution of local problems pertaining exclusively to retail stationers.

It is understood that the association will be in the nature of a working group of the Stationers' Association of New York and that all members must be members of the latter organization. Charles D. Brewer, of H. K. Brewer Company, and J. Thomas Hill, of Corlies, Macy & Company, are representatives of the New York trade to the Middle Atlantic Retail Stationers' Association, and are heading the movement to organize the local retailers. An organization meeting will be called during the week of December 5th.

Join New York Association

The Meade Stationery Company, of Greenwich and Stamford, Conn., has enrolled as members of the Stationers' Association of New York, at the same time retaining their membership in the Connecticut Valley Stationers' Association. While loyal in their support of the active Connecticut organization. Messrs. Todd and Meade find it more convenient to attend meetings in New York.

Other new members admitted at the November meeting were Julius Blumberg, 262 Grand street. New York, and M. C. Lazarus. 11 West Thirty-fifth

street, New York

Now C. J. Vanella & Company

C. J. Vanella & Company have succeeded the firm of W. J. Anderson & Company, 306 Broadway. New York, and continue the manufacture of shipping tags, non-curling gummed paper in all colors, gummed tape and scaling machines. They also carry a full line of calendars and calendar pads, and do patching, eyeleting and stringing.

No December Meeting

Owing to the Christmas holidays there will be no regular :aceting of the Stationers' Association of New York during December. The board of directors will meet as usual.

Office Equip. House Chartered

W. E. Thayer Company, dealers in office equipment, Mt. Vernon, N. Y., has been incorporated by H. and S. T. Parr and H. B. Waldron. The concern is capitalized at \$10,000.

Bates Mfg. Co. Incorporated

The Bates Manufacturing Company. Orange, N. J., manufacturers of the "Bates" and "Wizard" numbering machines, has been incorporated under the laws of New Jersey, with a capital stock of \$200,000. The incorporators are Jerome D. Gedney, David A. McBride and Stanley L. Gedney, Jr.

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responsibility. He has had thirty years experience in the printing trade, but in later years has given particular attention to the development of engraving and printing of paper money and at present is the only member of the printing trade on the Advisory Committee of Government Printing Works.

The purchase price paid by De La Rue for the shares in the two companies absorbed is approximately \$3,000,000 in cash. Mr. Powell states that the orders at present on hand are well above the average of previous years and that the enlarged company looks forward to the future with the greatest confidence. The works of Thomas De La Rue & Company, Ltd., are situated in London with branches in Paris and New York, and selling agencies in all important centers of the world. An item of interest to the stationery and jewelry trades that has been marketed by the New York Company during the past few months, is the famous "Onoto" fountain pen.

Gillette Razors, Not Fountain Pens

To refute the rumors that the Gillette Safety Razor Company planned to invade the fountain pen field, Frank J. Fahey, vice-president of the concern, issues the following statement: "Rumors have been circulated around Boston recently that the Gillette Company was interested in the development of a new company to manufacture fountain pens. We have no knowledge of any such company and are not interested in any proposition of this nature."

Dressing Your Windows

A window to be effective must be inviting. The passerby must be drawn to it. Not everyone is drawn by the same appeal, but some appeals are universal in their power to compel attention and invite favorable action.

"The power of beauty is part of the naked truth of things," says Joseph Con-

rad in "The Rescue."

So you choose your salespeople with an eye to their outward appearance. They must be well-mannered, their voices pleasant, their apparel neat, - and if you can count on all these and get a good measure of grace and beauty of person and figure along therewith, well, then, you have drawn a prize. (Don't think we forget the brains, of course.)

Talk about silent salesmen! What is a window but a regiment of silent sales-

men always on parade?

Give a thought to your windows. We think the reproductions of window displays used on the opposite page to illustrate this article, will aid you.

What made them the success they were? The power of beauty, - beauty in color and hue of the window cards. of the boxes and labels, and of the goods themselves.

Wholesale Stationers' Convention

Harold C. Whittemore, secretary of the Wholesale Stationers' Association. has announced that the annual convention of the organization will be held February 23, 24 and 25, at the Hotel McAlpin, New York. The banquet will be held on Saturday night, February 25. An interesting program of addresses and trade discussions is being arranged.

Drive on Office Supplies

A nation-wide sales drive is now under way on blank books, loose leaf books, diaries, general office supplies and filing devices and supplies. Three weeks' intensive merchandising campaign, December 27 to January 15, inclusive, was recommended after a careful canvas of dealers all over the United States by the Committee on Selling Drives of the National Association of Sationers and Manufacturers.

During the first week after Christmas many dealers devoted their window displays entirely to blank books, loose-leaf books, diaries and calendar pads. The second week after Christmas has been designated for displays of transfer cases, filing devices and supplies. The third week after Christmas, the window should be arranged to show general office equipment and supplies, including typewriter

accessories.

Urging upon stationers the advantages of co-operation in the drive as outlined above, Ralph S. Bauer, chairman of the committee, said: "This gives the greatest possible prominence to those goods that are most bought during the early part of the year. Dealers everywhere should supplement their window displays by advertising in the local newspapers the different classes of goods on display during the three weeks. The front part of the store should be devoted entirely to these particular classes of goods, removing those ordinarily carried in front to some other place, giving the entire selling prominence to the goods above mentioned. If dealers should have two good windows, it would be advisable to split up their exhibit and run it with changes throughout the entire three weeks. It is of importance that all goods be properly signed, and where possible the price should be displayed in connection with the article in the exhibit."

Dennison Addresses Sales Executors

At the sales executors' session of the Taylor Society's fall convention in Boston, Henry S. Dennison, president of the Dennison Manufacturing Company, stated that not over fifteen per cent. of the average salesman's time is spent in productive work, that is, as a salesman. Mr. Dennison at the time was discussing the report of a special committee which has been conducting an extensive survey of sales management during the past two years. He called attention to

the fact that he had sent his "time study" men along with several of his salesmen to determine how the productive time of the salesmen might be increased, not necessarily on the score of making them do more work, but in order that the management might better devise the schedules of the sales force. He ascertained that approximately ten per cent of the salesmen's time was expended in clerical work; fifteen per cent. in actual selling, and seventy-five per cent in "walking and waiting." The latter is an appalling loss of time and energy and if it could be minimized, it would pay splendid dividends to the salesmen and the organizations behind them.

Bates Manufacturing Company Reorganized

Reorganization of the Bates Manufacturing Company, Orange, N. J., was recently perfected and the new corporation has taken over the entire assets, patents and good will of the old Bates Manufacturing Company, which has been for twenty-five years under the control of Thomas A. Edison, Inc. Most of the stockholders of the new company are prominent people in the Oranges. There has been a complete change in the executive direction and management of

the company.

C. S. A. Williams, formerly for several years with the Edison industries as assistant to Charles Edison, son of Thomas A. Edison, is president and treasurer. Stanley M. Babson, who has been for ten years with the National Lead Com-it. pany and for the past four years sales manager of their die casting business, is vice-president and manager of sales. 111 He joined the new company on December 15. David McBride, who is with the firm of Gedney & McBride, attorneys of Orange, is secretary. Other members of the board of directors are Frederick Tompkins, president of the Newark Plaster Company, and Chihester Kerr, head of the firm of C. C. Kerr & Company, investment securities, New York.

The new company has occupied its new plant at Orange, where the entire efforts of the management will be concentrated on development of the Bates number machine business. Considerable stock of finished machines and parts in process were acquired by the new company so that there was no interruption of the business caused by the necessary delay in moving. The company does not intend to inaugurate any radical changes in marketing methods, but does propose to establish a department for repairs and services which will take care of the needs and requirements of the customers efficiently and promptly. A certain amount of advertising will also be done and every effort will be made to develop the business along conservative lines.

Do you know our concern handles exclusively

WASTE PAPER AND RAGS

from printers, stationers and publishers? We always pay highest prices, and it will pay you to get in touch with us. Write for our prices before making your next shipment.

MISSOURI PAPER STOCK COMPANY, 2207-9 SCOTT AVE., ST. LOUIS, MO. Buyers of Waste Paper and Rags

Private Siding, Terminal R. R. 22d Street

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Underwood Issues Attractive Folders to Advertise Underwood Portables.

The Underwood Typewriter Company has issued several very attractive little envelope folders, as a part of the Underwood Standard portable advertising campaign. These are artistically designed with illustrations in color. One is devoted to the use of the portable in the home. The front cover shows a handsome house set back on a lawn mid trees. Within is an attractive family gathering in the act of examining the machine. Another gives on the front cover a presentation of the symmetrical little machine with a vase of roses in the background. Within the idea is emphasized that the machine is easy to carry and to operate. A third folder presents on its front cover a picture of a traveler entering a train carrying in his hand the Underwood Standard portable enclosed in its case. Within he is shown seated in his Pullman car with the regulation table supplied by the Pullman Company before him, getting out his correspondence on the "traveler's best friend." These little bits of advertising are among the most attractive pieces of publicity we have seen for some time.

Bates Manufacturing Company Changes Hands.

A deal of interest to the trade which has been pending for some time has just been consummated. On November 14 a new corporation, the Bates Manufacturing Company of New Jersey, purchased the entire assets of the old Bates Manufacturing Company, including tools, dies, patents, etc., from Thomas A. Edison, Inc., of Orange, New Jersey, which company has been in control for the past twenty-five years. The officers of the new company include: C. S. A. Williams, president and treasurer; Stanley M. Babson, vice-president and sales manager; David McBride, secretary. Others among the directors are Frederick Tompkins, president, Newark Plaster Company, Newark, N. J., and Chichester C. Kerr, head of C. C. Kerr & Co., investment securities, New York.

Mr. Williams, the president and treasurer of the new corporation, has been associated for several years with the Edison industries at Orange, N. J., as assistant to Charles Edison, son of Thomas A. Edison. He was graduated

from Williams College in the class of 1912.

Mr. Babson, the vice-president in charge of sales and

exuorts, is also a Williams graduate and a member of the same class as Mr. Williams. For ten years he has been associated with the National Lead Company, 111 Broadway, New York City, the past four years of which, as sales manager of their die casting business.

The secretary, Mr. McBride, is a member of the firm of Gedney & McBride, attorneys at law in Orange, N. J. He

will retain his connection with the law firm.

The majority of the stockholders of the new corporation are prominent residents of the Oranges of New Jersey, and a new modern factory, up-to-date in every detail, has been procured where the efforts of the management will be directed entirely towards serving the needs of their customers. An ample stock of finished machines were taken over from the Edison interests. This will obviate any interruption or delay in taking care of the needs of the customers. A repair and service department will be shortly in operation with greatly increased facilities where machines can be quickly repaired or cleaned, but arrangements have already been made to continue the repair business without any delay or interruption until the new department shall begin to function. It is Mr. Williams' expectation that the new factory will be in full operation by the 15th of December.

The sales office, in charge of Mr. Babson, will be continued at the Hudson Terminal building, 50 Church street,

New York City, as formerly.

The Bates machine for numbering purposes is one of the oldest and best known in the industry and is generally

considered as the pioneer in the field.

It is the desire of the company to maintain or better, if possible, the standards and quality of the product and to develop its uses and distribution both in the domestic and foreign markets.

British Stationers Honor Frank D. Waterman.

In recognition of his generous services with reference to the arrangements for British delegates to the October convention of the National Association of Stationers and Manufacturers, Frank D. Waterman (L. E. Waterman Company) has been elected an honorary member of the Stationers' Association of the United Kingdom.

This



SEAL

IS RECOGNIZED

by the typewriter fraternity as the insignia of the highest type of

REBUILT TYPEWRITERS-

IN THE WORLD-

SELL TYPEWRITERS that will make every customer your friend and a booster for you

SELL AMERICAN FACTORY REBUILTS

Let us send you our prices of in here!

FACTORY REBUILT TYPEWRITERS

and also our

RENTAL GRADES

At the same time we will tell you about the



the semi-portable typewriter for home and professional use or for the man who will not pay over \$50 for a new machine.

WRITE TODAY

DON'T DELAY

YOU REQUIRE RUBBER COVERS for the machines you sell and rent. We make them, all kinds; big and little; plain or with the name of the typewriter or with your name and address.

SHALL WE SEND YOU A SAMPLE AND TELL YOU THE PRICES?

American Writing Machine Co.

Executive Office and Factory

Newark, N. J., U. S. A.

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Yawman & Erbe Co. Make Appointment

ANNOUNCEMENT was made recently by the Yaw-man & Erbe Mfg. Co., Rochester, N. Y., of the appointment of Geo. W. Schulz, of Cleveland, Ohio, to its staff of system service representatives specializing in banking and financial record keeping and filing systems. Mr. Schulz's field of operation will cover several of the central and mid-western states with headquarters at the Cleveland; Ohio, "Y and E" branch.

Mr. Schulz joined the "Y and E" selling organization in 1906 and spent two years following in active sales work. In 1908 he severad his connection to follow his inclinations for banking and took a position with the Cleveland Dime Savings Bank. Later this bank was merged with the Citizens Savings and Trust Company. During his service with these two institutions Mr. Schulz held every position in the Auditing Department and in 1914 was appointed manager of the Accounting Department. This position he occupied until re-entering the employ of the Yawman & Erbe Mfg. Co. in the latter part of 1920.

The practical experience in many phases of bank work which Mr. Schulz acquired during his business career has fitted him admirably for the new work which he has undertaken and will be of great value to banks and bankers who are in need of advisory service on record keeping and filing problems.

The Yawman & Erbe Mfg. Co. has a number of other bank specialists located in different financial centers so as to be in a position to give prompt and efficient service to its friends in banking and financial circles.

Reorganization of the Bates Mfg. Co.

On November 14 the Bates Manufacturing Co., of Orange, N. J., a new corporation, the stockholders of which are composed mostly of prominent people in the Oranges, purchased the entire assets, machinery, patents, good will, etc., of the old Bates Manufacturing Co., which has been for twenty-five years under the control of Thos. A. Edison, Inc.

C. S. A. Williams, who has been connected with the Edison industries as assistant to Charles Edison, son of Thomas A. Edison, for several years, is president of the new company. Mr. Williams is a graduate of Williams College in the class of 1912. He is also treasurer of the company.

Stanley M. Babson, who has been for ten years connected with the National Lead Co. and for the past four years as sales manager of their die casting business, is vice-president of the company in charge of sales. Mr. Babson is also a Williams graduate and was a member of the same class with Mr. Williams. Mr. Babson came with the new company on December 15.

David McBride, who is with the firm of Gedney & McBride, attorneys, of Orange, N. J., is secretary of the company mentioned. Others of the directors are Frederick Tompkins, president of the Newark Plaster Co.,

and Chichester Kerr, head of the firm of C. C. Kerr & Co., investment securities, New York City.

The new company is moving into their new plant at Orange, N. J., where the entire efforts of the management will be concentrated in developing the Bates business. Considerable stock of finished machines and parts in process were acquired by the new company so that there will be no interruption of the business caused by the necessary delay in moving. The new company does not intend to inaugurate any radical changes in their marketing methods, but they do propose to establish a department for repairs and service which will take care of the needs and requirements of their customers efficiently and promptly. A certain amount of advertising will also be entered into and every effort will be made to develop the business along conservative lines.

The Bates machine is generally recognized as one of the highest grade machines for numbering purposes in the world and has been established for over twenty-five years. The new company states that the quality of the product will be absolutely maintained or bettered if it is possible to do so. The New York office, at 50 Church Street, will be continued and will be in charge of Mr. Babson.

NEWS OF THE PACIFIC COAST

(Continued from page 11)

desk transfer cases. Charles Victor, manager for this territory, said that holiday gifts do not affect his sales much, but December and January are the best months of the year, because people transfer their files during those months.

L. A. Wagner, of the Joseph Dixon Crucible Co., is in Southern California, but expects to spend the holidays in San Francisco.

George W. Skeels, representing the Bump Paper Co. and F. A. Schloss & Co., is visiting the San Francisco trade.

A recent visitor was Walter Funk, representing the F. S. Webster Co.

Goodwill and Prices

GOODWILL is the margin of service delivered to the customers beyond what they are asked to pay for.

If you sell an article to a customer at a price which leaves with him the impression that he paid all, or more, than it was worth, you create no goodwill. But if you deliver an article to a customer at the moment he needs it, and it is made so well that he never has reason to make a complaint about it, and the price is such that he feels that he got a square deal, you have delivered a margin of service which will come back to you in future business and recommendations of your service to others.—"McCloy's Red Oval."



BUILDING BIGGER ENGRAVING BUSINESS

(Continued from page 7)

of substantial business men was secured. A different type letter was mailed to the different classes of business men.

To the brokers went letters, written on the engraved letterheads of Brewood, written in the terms of their business, calling attention to the dignity of engraving. The real estate men received letters which told of the consequence attached to the letter written on the engraved letterhead, and its reflection of the integrity of the house which used it.

The lawyer was reminded of the formality and the impressiveness of the engraved letterhead. The banker was told of the dignity and the prestige carried by the engraved letterhead. Every class of business and professional man was solicited, the merchant receiving a letter which was written straight to him, showing his need for the engraved letterhead. The response to this campaign was surprising.

Within a short time the direct business department of the firm required the services of two women and a file clerk to handle this one class of engraving And they have obtained a class of trade which will mean repeat orders for all time to come, for once a user of the engraved letterhead, it is hard for the business man to give it up, so he will repeat the orders from time to time during his years of business.

S. L. Elam Returns from Extensive Trip

MR. S. L. Elam of the Elam Paper Co., Marion, Ind., has just returned from an extensive business trip through the East and South.

Extensive selling backed by national advertising is bringing orders which cause the factory to work at full capacity. It is said one of the largest single orders for tablets ever placed in the South was given this firm recently.

BUSINESS-BRINGING EASTER DISPLAYS

(Continued from page 8)

each corner were caught up with masses of lavender and yellow tulle. Place cards were adorned with purple pansies and Easter lilies.

T. H. Mather, Pasadena, California, was another merchant who brought out the Easter novelty in a striking manner. His window was floored with masses of pink tulle, and in the rear stood a little Miss in white dress and bonnet holding a sheaf of thirty ribbons, to the end of which was tied a white rabbit made of felt. On a pedestal sat another child in white, playing with a pair of cardboard rabbits. Down front were a set of bean bags—each of the bags being a member of the rabbit family. At the opposite side was a table set for a children's Easter lunch, at each plate being a paper rabbit dressed in gay colors. There was a mound of eggs in the centre of the table, and on the peak of the pile was a big red and yellow rooster made of cardboard.

Bates Mfg. Co. Establishes Export Department

THE Bates Manufacturing Co., manufacturers of numbering devices, have established an Export Department of their own to take care of their growing foreign business in all parts of the world. For many years this company was a subsidiary of the Thomas A. Edison Industries but last December new interests acquired the business and have inaugurated a very progressive policy of expansion. A new plant was purchased at Orange, N. J. and it is now in full operation.

The Export Department will be located at the Hudson Terminal Building, 50 Church Street, New York, as part of the General Sales Offices at the same address. S. M. Babson, who is Vice President of the company, will be in charge of this department.

Keep Your Old Hampshire Stock Up

Selling goods for which there is no demand is like moving your automobile when the gasoline is all gone. It will go if you push it.

Old Hampshire Stationery

has an established demand. It will go without pushing, but as plenty of gas means more speed to the car, so does plenty of stock mean more sales of stationery.

FINE STATIONERY DEPARTMENT
HAMPSHIRE PAPER COMPANY

South Hadley Falls, Mass.

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Two New Bates Products

Along with the old reliable Bates Regular and Seven Movement Machines come these two new products of highest quality and excellence. The Bates Rotary Telephone Index fills a long felt need both in the office and in the home—it finds a 'phone number almost instantly.

The call for lever machines is growing and can be increased enormously. The new Bates Lever Machine designed for and accepted by the United States Government for heavy duty will lead in this field just as the older types of Bates Machines have done for thirty-one years.

Our vice-president, Mr. Babson, at the Traymore Hotel is attending the convention and will be glad to show these new products to our fellow members.

THE BATES MANUFACTURING COMPANY
Factory:
Sales Offices:
50 Church Street, N. Y.

In answering advertisements it will be of mutual advantage to mention Geyer's Stationer

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that branch was merged with the parent company, and he was appointed manager of the consolidated interests, with head-quarters in Springfield. He held that position until 1912, when he was elected president.

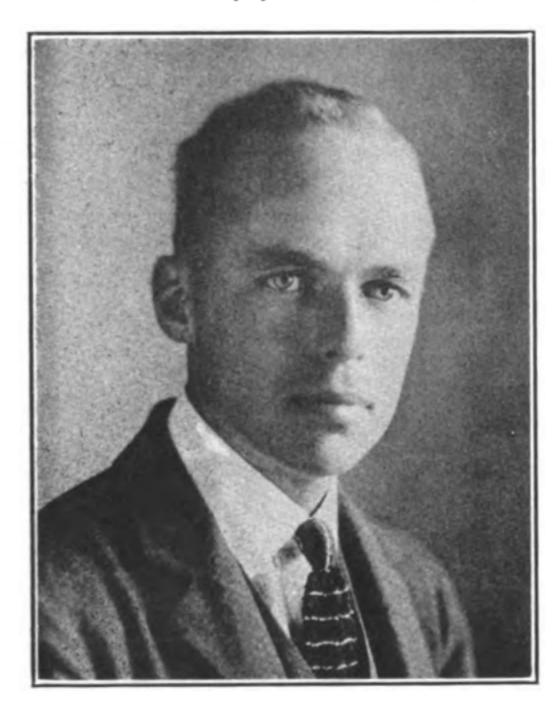
When the Connecticut Valley Stationers' Association was formed he gave largely of his time and ability in organizing the association and was its first president, serving for two years.

Mr. Tucker was a member of Greylock Lodge of Masons of North Adams, and also of Springfield Lodge. He was a 32d degree Mason in the Scottish Rite, and was also affiliated with all the York Rite bodies. He was eminent commander of Springfield Commandery, Knights Templar, in 1920. He also was a member of Melba Temple of the Mystic Shrine and of the Sons of the American Revolution. He was a member of the Masonic, Nayasset, Country, Publicity and Automobile Clubs of Springfield. In politics he was a Republican. He was for many years a member of the Park Congregational Church.

He married in 1895 Anna M. Gladden, daughter of Theodore E. and Harriet C. (Bartlett) Gladden, who survives him. He leaves two daughters, Madeline G. and Ruth, both at home, and a sister, Mrs. C. W. Roane, of Springfield.

Bates Mfg. Co. Notes

On November 14th the Bates Manufacturing Co., manufacturer of numbering machines, will complete its first year under the new management and ownership. It will be recalled that for over thirty years this company was a sub-



C. S. A. Williams

sidiary of Thomas A. Edison, Inc., but last November the company "went into business for itself," and the progress of the new company in the eleven months ensuing has been pointed to as an illustration of what new blood can accomplish in a fertile field with products of the quality and reputation of the Bates numbering machines.

A brief résume of the steps which have been taken during these eleven months is interesting to note. The new company was formed on November 14th, 1921, and in thirty-eight days a new plant had been purchased at Orange, N. J.; the entire equipment and facilities had been installed and manufacturing was under way at 60 per cent. of capacity. By spring the sales were running at an increase of 40 per cent. over the previous year, and prompt deliveries were being maintained on orders. In April it was decided to aggressively develop the export end of the business, and accordingly an export office was started at the general sales offices, 50 Church

street, New York City, which today is taking care of approximately 15 per cent. of the company's total output and is sending Bates machines to all parts of the world.

By summer the management in co-operation with officials of the United States Post Office Department developed a new lever type of machine which was built especially to stand the severe usage given to numbering machines in the many post offices throughout the United States. This machine, as well as the regular Bates Automatic Machine, was in July awarded the exclusive Government contract for the entire Post Office requirements during the present fiscal year, estimated at over 3,000 machines, it is announced.

It is the opinion of the management that a lever numbering machine presents possibilities which heretofore have been more or less neglected by stationery dealers and jobbers, and that unquestionably this type of machine is very fittle known by the general public. The Bates Manufacturing Co. plans to develop, by advertising and other means, the sale of this type of machine by pointing out its adaptability to a great many uses.

Last month the company sprang a second surprise by an-



S. M. Babson

nouncing another new machine, the Bates Rotary Telephone index, a device by which one finds a telephone number almost instantaneously. The device is designed to fill a long-felt need in both the office and the home by supplanting dog-eared, soiled telephone memo books and indexes. The machine is very original, and aside from being a utility of a high order, its handsome appearance is aimed to make it an especially attractive Christmas gift. Officials of the company are very optimistic as to the future of this telephone index, and although at this moment it is somewhat premature to judge of its probable sale, they state that orders are being received from all parts of the country.

The new organization is headed by C. S. A. Williams, who brings to the company a manufacturing as well as an executive experience. In the firm of Thomas A. Edison, Inc., where for three years Mr. Williams was assistant to Charles Edison, he came first in contact with the Bates business, and will carry along all of the traditions of the company in addition to broadening it out by more progressive sales policies.

S. M. Babson, vice-president of the company, is in charge of the sales and export end of the business, and is located at the New York offices of the company, 50 Church street. Mr. Babson was for ten years connected with the National Lead Co., where he was in charge of the die-casting business at the time of his resignation. Mr. Babson attended the recent national convention not only to meet more men in the trade, but to show them the new Bates models and the new Rotary Telephone Index.

It is interesting to note that both Mr. Babson and Mr. Williams are graduates of Williams College, both being of the class of 1912. Backed by a strong board of directors and many of the old Bates organization, they are determined to push forward the rapid growth that the business is



now showing in a way which will deserve the fullest support of the trade.

Others of the directors are business and professional men, most of whom live in the Oranges.

The advertising of the concern has been placed in the



New Bates Lever Machine

hands of Clarkson A. Collins, Jr., Inc., a New York advertising agency at the present time developing a unique and original campaign for broadening the numbering machine field.

Although the officials of the company would make no definite comments upon their future plans, it is understood that other interesting features are being worked out which will be made public at the proper time.

In regard to the New Bates Lever Machine, illustration of which is shown herewith, the management of the Bates Mfg. Co. feels that there is a big field for this design of numbering machine, which has been comparatively undeveloped as yet, for investigation has shown, it is said, that there are

many more uses for an irregular numbering machine than the trade has supposed.

The lever machine operates non-automatically, and is designed for "irregular" numbering of every sort. In other



Bates Telephone Index

words, it is designed to imprint the same number indefinitely until a slight pressure on the lever changes it to the next higher number. It is therefore announced as fitted to do every kind of numbering work.

The well-known Bates Regular Movement and Seven Movement Machines have their general appearance carried out in this lever machine, so that with the exception of the lever it resembles almost identically the older types of Bates machines.

Here Comes the Old Man Again

Editor of Geyer's Stationer:

The outside man, how does he figure? If he sells in a month \$400 and the cost of the goods—that is, invoice cost, is \$250.00, and you pay him a straight salary of \$100.00 per month, you clear \$50.00. Correct, is it not?

If you get an inquiry for a quotation on 100 gross of pencils, of a grade you do not carry, they will cost you \$2.00 a gross, or \$200.00 dollars. You quote a price of \$2.40 a gross and receive the order for \$240.00. You make \$40.00, all of which is "velvet." Correct, is it not?

The salesman's sales carry no expense other than his salary. The special order no expense except transportation charges.

At the end of the year your sales have been \$100,000, your total expenses \$30,000, making your cost of doing business 30 per cent. Correct, is it not?

You purchase merchandise to place on your shelves to sell at a profit. If you add two-thirds to the cost to obtain a selling price you will make 40 per cent. on the sale price when sold. And if you deduct 30 per cent, your cost of doing business, from the sale price you will have the difference, 10 per cent., on the sale price, which is your net profit. Correct, is it not?

All things being correct, then why is it, at the end of the year, the books do not show that 10 per cent. profit? Where is the colored gentleman in the woodpile? If the sales of the outside man carry no expense except his salary, and the special sales no expense other than transportation charges, then the goods sold from the shelf must tote the load. Let us figure a bit, like this:

Total sales	-
Less sales three outside men	14,400
Less "velvet" sales	\$85,600 5,600
Leaving shelf sales And the total expense Less three outside men's salary	30,000
Leaving shelf sales expense	\$26,400

Now \$80,000 shelf sales and \$26,400 shelf sales expense figures exactly 33 per cent. When you marked the shelf selling prices on a basis of two-thirds on cost, or 40 per cent. on sale, you did so on the basis that the cost of selling was 30 per cent. and your net profit would be 10 per cent. If the cost shows 33 instead of 30, then the net is 7 instead of 10. Correct, is it not?

Expense is expense. If you shy it for outside men, and pass it up on "velvet" sales, then the load must be carried by what is left. Correct, is it not?



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